

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,

Civil No. 07-4799 (JRT/FLN)

Plaintiff,

v.

**ORDER ADOPTING REPORT AND
RECOMMENDATION**

CHARLES B. NORLEM, *et al.*,

Defendants.

Shana Starnes, **US DEPARTMENT OF JUSTICE, TAX DIVISION**,
Post Office Box 7238, Ben Franklin Station, Washington, DC 20044-7238,
for plaintiff.

Kenneth Keate, **KEATE LAW FIRM**, 1102 Grand Avenue, St. Paul, MN
55105, for defendant Norlem.

The above matter comes before the Court upon the Report and Recommendation of United States Magistrate Judge Franklin L. Noel dated September 2, 2009 [Docket No. 83]. No objections have been filed to that Report and Recommendation in the time period permitted.

Based upon the Report and Recommendation of the Magistrate Judge, upon all of the files, records, and proceedings herein, the Court now makes and enters the following Order.

IT IS HEREBY ORDERED that the United States' motion for summary judgment [#40] is **DENIED**.

DATED: October 14, 2009
at Minneapolis, Minnesota.

s/John R. Tunheim
JOHN R. TUNHEIM
United States District Judge